

Fig. 1

1	A	B	C	D	E	F	G	H	I	J	K	L	M				
2	set range for printing and spreading										1	account receivable	21	interest	31	business trip	
3											2	account payable	22	transportation cost	32	entertainment expense	
4	(1)	-	1	A	1 - M 88	(3)	AL	1 - AX 88	code table for account title		3	debt	23	newspaper	33	car	
5	(1)	-	2	A	91 - M 178	(4)	BA	1 - BR 88			4	loan	24	stationery	34	oil	
6	(1)	-	3	A	181 - M 268	(5)	BS	1 - CP 88			5	owner's credit	25	communication	35	sundry	
7	(1)	-	4	A	271 - M 358	(6)	CQ	1 - DE 88			6	deposit money	26	telephone bill	36	bad debt	
8	(1)	-	5	A	361 - M 448	(7)	DF	1 - DR 88			7	bill receivable	27	insurance	37	discount	
9	(1)	-	6	A	451 - M 538	(8)	DS	1 - EG 88	8	bill payable	28	tax					
10	(2)		0	1 - AI 88						9	advance	29	salary				
11											10	capital subscription	30	welfare			
12	★	★	★	★	①-1 financial management					★	★						
13	vr.	mo.	da.	summary	*		bank	post office	cash		checking				balance		
14				carryover											*		
15					1	*									①		
16					2	*									①		
17					3	*									①		
18					4	*									①		
19					5	*									①		
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25					21	*									①		
26					22	*									①		
27					23	*									①		
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29					25	*									①		
30					26	*									①		
31					27	*									①		
32					28	*									①		
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36					32	*									①		
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87					*										①		
88					*										①		
				total			②	③	④		⑤		⑥		*		

Fig. 2

[illegible]

# Fig. 3

1AU	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2												
3	carryover				purchase		sales		balance(merchandise profit)		inventory on book	
4	quantity	amount			quantity	amount	quantity	amount	quantity	amount	@	amount
5	.....		consumption tax	0	.....		.....		.....		..	.....
6				1	(1)	(2)	(3)	(4)	(5)	(6)		(7)
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86				81								
87												
88	(8)	(9)		total	(10)	(11)	(12)	(13)	(14)	(15)		(16)

Fig. 4

BA	BB	BC	BE	BF	BH	BI	BK	BL	BN	BO	BQ	BR
		customer management										
supplier		distributor	distributor	distributor	distributor	distributor	distributor	distributor	distributor	distributor	distributor	
①		②	②	②	②	②	②	②	②	②	②	
2	1	1	85	169	253	337						
3	2	2	86	170	254	338						
4	3	3	87	171	255	339						
5	4	4	88	172	256	340						
6	5	5	89	173	257	341						
7	6	6	90	174	258	342						
8	7	7	91	175	259	343						
9	8	8	92	176	260	344						
10	9	9	93	177	261	345						
11	10	10	94	178	262	346						
12	11	11	95	179	263	347						
13	12	12	96	180	264	348						
14	13	13	97	181	265	349						
15	14	14	98	182	266	350						
16	15	15	99	183	267	351						
17	16	16	100	184	268	352						
18	17	17	101	185	269	353						
19	18	18	102	186	270	354						
20	19	19	103	187	271	355						
21	20	20	104	188	272	356						
22	21	21	105	189	273	357						
23	22	22	106	190	274	358						
24	23	23	107	191	275	359						
25	24	24	108	192	276	360						
26	25	25	109	193	277	361						
27	26	26	110	194	278	362						
28	27	27	111	195	279	363						
29	28	28	112	196	280	364						
30	29	29	113	197	281	365						
31	30	30	114	198	282	366						
32	31	31	115	199	283	367						
33	32	32	116	200	284	368						
34	33	33	117	201	285	369						
35	34	34	118	202	286	370						
36	35	35	119	203	287	371						
37	36	36	120	204	288	372						
38	37	37	121	205	289	373						
39	38	38	122	206	290	374						
40	39	39	123	207	291	375						
41	40	40	124	208	292	376						
42	41	41	125	209	293	377						
43	42	42	126	210	294	378						
44	43	43	127	211	295	379						
45	44	44	128	212	296	380						
46	45	45	129	213	297	381						
47	46	46	130	214	298	382						
48	47	47	131	215	299	383						
49	48	48	132	216	300	384						
50	49	49	133	217	301	385						
51	50	50	134	218	302	386						
52	51	51	135	219	303	387						
53	52	52	136	220	304	388						
54	53	53	137	221	305	389						
55	54	54	138	222	306	390						
56	55	55	139	223	307	391						
57	56	56	140	224	308	392						
58	57	57	141	225	309	393						
59	58	58	142	226	310	394						
60	59	59	143	227	311	395						
61	60	60	144	228	312	396						
62	61	61	145	229	313	397						
63	62	62	146	230	314	398						
64	63	63	147	231	315	399						
65	64	64	148	232	316	400						
66	65	65	149	233	317	401						
67	66	66	150	234	318	402						
68	67	67	151	235	319	403						
69	68	68	152	236	320	404						
70	69	69	153	237	321	405						
71	70	70	154	238	322	406						
72	71	71	155	239	323	407						
73	72	72	156	240	324	408						
74	73	73	157	241	325	409						
75	74	74	158	242	326	410						
76	75	75	159	243	327	411						
77	76	76	160	244	328	412						
78	77	77	161	245	329	413						
79	78	78	162	246	330	414						
80	79	79	163	247	331	415						
81	80	80	164	248	332	416						
82	81	81	165	249	333	417						
83	82	82	166	250	334	418						
84	83	83	167	251	335							
85	84	84	168	252	336							
86	total	③	subtotal	④	subtotal	⑤	subtotal	⑥	subtotal	⑦	subtotal	⑧
87												⑨

# Fig. 5

IBS	BT	BW	BZ	CA	⑤	CI	CL	CN	CP
2	balance management		expense management			★ bill management ★			
3						bill payable	issued	bill receivable	accepted
4	account receivable	1	interest	21					
5			transportation						
6	account payable	2	cost	22					
7									
8	debt	3	newspaper	23					
9									
10	loan	4	stationery	24					
11									
12	owner's credit	5	communication	25					
13									
14	deposit money	6	telephone bill	26					
15									
16	bill receivable	7	insurance	27					
17									
18	bill payable	8	tax	28					
19									
20	advance	9	salary	29					
21									
22	capital subscription	10	welfare	30					
23									
24		11	business trip	31					
25			entertainment						
26		12	expense	32					
27									
28		13	car	33					
29									
30		14	oil	34					
31									
32		15	sundry	35					
33									
34		16	bad debt	36					
35									
36		17	discount	37					
37									
38		18		38					
39									
40	balance item reserved 11~18			39					
41	expense item reserved 38~43								
42									
43									
44									
45				41					
46				42					
47									
48				43					
49									
50	total balance	51	total expense	53					
51	last-term balance	52	today's balance	54					
52									
53									
54									
55									
56									
57									
58	bank	○	last term-end						
59	post office	○							
60	cash	○							
61	checking	○							
62									
63	account receivable	○							
64	account payable	○							
65	sales								
66	purchase								
67	inventory	○							
68									
69	expense								
70									
71	capital	○							
72	owner's credit								
73	debt	○							
74	loan	○							
75	advance	○							
76	bill receivable	○							
77	bill payable	○							
78	capital asset	○							
79	capital subscription	○							
80	investment	○							
81	deposit	○							
82	allowance	○							
83									
84									
85									
86									
87	bill receivable accepted								
88	bill payable issued								

100

A+B+C+D

data

0

last term-end	term-end of this month
101	A
102	B
103	C
104	D
105	
106	
107	
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notice

input numeral here according to No. 8 at the  
time of merging (be sure to delete at the  
beginning of)

# Fig. 6

ICQ	CR	CT	CV	CW	CX	CZ	DB	DD
2	⑥ trial balance				profit and loss statement			
3								
4	CA58	bank						CX12
5	CA59	postal transfer						
6	CA60	cash						
7	CA61	checking						CA67
8	CA63	account receivable						
9		account payable		CA64				
10								
11								
12			sales		CA65			
13			purchase		CA66			
14			initial		BW67			
15	CA69	merchandise profit		CX12-CX13-CX14				
16		expense						
17								
18	CA72	capital		CA71				
19		owner's credit						
20		debt		CA73				
21	CA74	loan						
22		advance		CA75				
23	CA76	bill receivable						
24		bill payable		CA77				
25	CA78	capital asset						
26	CA79	capital subscription						
27	CA80	investment						
28		deposit money		CA81				
29		allowance		BW82				
30								
31								
32	@SUM(CR5..CR31)	total		@SUM(CW5..CW31)				
33								
34								
35								
36								
37	interest	-CA5			CT38+CW37			
38	transportation cost	-CA7			CT38+CW38			
39	newspaper	-CA9			CT39+CW39			
40	stationary	-CA11			CT40+CW40			
41	communication	-CA13			CT41+CW41			
42	telephone bill	-CA15			CT42+CW42			
43	insurance	-CA17			CT43+CW43			
44	tax	-CA19			CT44+CW44			
45	salary	-CA21			CT45+CW45			
46	welfare	-CA23			CT46+CW46			
47	business trip	-CA25			CT47+CW47			
48	entertainment expense	-CA27			CT48+CW48			
49	car	-CA29			CT49+CW49			
50	oil	-CA31			CT50+CW50			
51	sundry	-CA33			CT51+CW51			
52	bad debt	-CA35			CT52+CW52			
53	discount	-CA37			CT53+CW53			
54					+CW54+CW55			
55								
56	total	@SUM(CV37..CV55)		@SUM(CZ37..CZ55)				
57								
58	account payable	CA64			CT58+CW58			
59					+CW59+CW60			
60								
61								
62	account receivable	CA63			CT62+CW62			
63					+CW63+CW64			
64								
65								
66								
67								
68	owner's credit	CA72			CT68+CW68			
69								
70	debt	CA73			CT70+CW70+CW71			
71								
72	loan	CA74			CT72+CW72+CW73			
73								
74								
75	capital asset	CA78			CT75+CW75			
76								
77	deposit money	CW28			CT77+CW77			
78								
79	allowance/last term	CA82			CW79			
80								
81	allowance/this term				CW81			
82								
83	depreciation				CW83			
84								
85	capital	CA71			CT85+CW85			
86					+CW86+CW87			
87								
88								

  

balance sheet			
CR5	bank		
CR6	postal transfer		
CR7	cash		
CR8	checking		
CX62	account receivable		
	account payable		CX58
DD8	inventory		
	capital		CX85
CX68	owner's credit		
	debt		CX70
CX72	loan		
	advance		CW22
CR23	bill receivable		
	bill payable		CW24
CX75	capital asset		
CR26	capital subscription		
CR27	investment		
	deposit money		CX77
	allowance		BW82
DD12	refund	allowance	carryover CZ12
DD15		profit and loss	
@SUM(CZ22..CZ48)	total	@SUM(DD22..DD48)	

  

profit and loss disposition			
CZ32	capital		DD31
	owner's credit		
	deposit money		DD41
CZ47	profit and loss		
	next term capital	DD55-CZ59-CZ56-DD57	

Fig. 7

IDF	DG	DH	DI	DJ	DK	DL	DM	DN	DX	DP	DQ	DR
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⑦ income tax return on blue form (taxation office: form)

profit and loss statement

title			settled amount	title			settled amount	title			settled amount
sales amount			DD5	depreciation			CZ13	allowance for bad debt			DD12
initial inventory			CZ7	employee benefits and welfare			CT46				36
purchase			CZ6	salary and wage			CT45				37
total			DJ11+DJ12	interest discount			CX37				38
closing inventory			DD8	land and house rents			22	total			DR9
deducted cost			DJ13+DJ14	bad debt			CX52	wage of family employee			40
balance			DJ9+DJ15	discount			CX53	allowance for bad debt			CZ12
tax and public charge			CT44				25				42
packing and transportation costs			CT38				26				43
water line and newspaper			CT39				27				44
traveling expenses			CT47				28	total			DR15
communication			CT41	car			CT49	income before deduction for blue return			DN25+DR13-DR19
ad and telephone			CT42	oil			CT50	deduction for blue return			47
reception and company			CT48	sundry			CX51	income			DR20
property insurance			CT43	total			*				
repair			CT40	balance			DJ16-DN24				
consumable and stationary			CT40								

\* @SUM(DP9..DP23)+@SUM(DL17..DL26)

BALANCE SHEET

ASSET			Liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	BW60	CZ24	bill payable	BW77	DD37
CURRENT DEPOSIT	BW58+BW61	CZ22+CZ25	account payable	BW64	DD28
TIME DEPOSIT			loan	BW73	DD33
OTHER DEPOSIT	BW59	CZ23	amount outstanding		
BILL RECEIVABLE	BW76	CZ36	advance received	BW75	DD35
ACCOUNT RECEIVABLE	BW63	CZ27	deposit received	BW81	DD41
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	BW67	CZ30			
ADVANCE PAYMENT					
LOAN	BW74	CZ34			
BUILDING					
BUILDING FACILITY					
MACHINERY					
VEHICLE			bond special account		
TOOL AND INSTRUMENT FIXTURES			allowance for bad debt	BW82	DD42
REAL ESTATE			carry-back		-CZ43
MARK - SUBTOTAL	BW78	CZ38	carry-over		DD43
CAPITAL SUBSCRIPTION	BW79	CZ39			
INVESTMENT	BW80	CZ40			
CAPITAL REDUCTION			owner's debit	-----	
owner's credit	-----	CZ32	capital invested	BW71	DP55
total	@SUM(DI35..DI55)	@SUM(DL35..DL55)	income before deduction for blue return		-CZ47
			total	@SUM(DP35..DP56)	@SUM(DR35..DR56)

calculation of next capital invested

DL56	capital invested	DR55
	owner's credit	
	owner's debit	DR54
	income before deduction for blue return	DR56
	capital reduction and increase	DR40
	next capital invested	DR63+DR65+DR67-DR64+DR69

BI	BE	EA
business analysis		



# Fig. 9(a)

1A	B	C	D	E	FG	H	I	J	K	L	M
2	set range for printing and spreading								1 account receivable	21 interest	31 business trip
3	(1)	-	1	A	1 - M 88	(3)	AL 1 - AX 88		2 account payable	22 transportation cost	32 entertainment
4	(1)	-	2	A	91 - M 178	(4)	BA 1 - BR 88		3 debt	23 newspaper	33 expense
5	(1)	-	3	A	181 - M 268	(5)	BS 1 - CP 88		4 loan	24 stationery	34 car
6	(1)	-	4	A	271 - M 358	(6)	CQ 1 - DE 88		5 owner's credit	25 communication	35 oil
7	(1)	-	5	A	361 - M 448	(7)	DF 1 - DR 88		6 deposit money	26 telephone bill	36 sundry
8	(1)	-	6	A	451 - M 538	(8)	DS 1 - EG 88		7 bill receivable	27 insurance	37 bad debt
9	(1)	-	6	A	451 - M 538	(8)	DS 1 - EG 88		8 bill payable	28 tax	37 discount
10	(2)		0	1 - AI 88					9 advance	29 salary	
11									10 capital subscription	30 welfare	
12	①-1 financial management										
13	yr	mo	da	summary	*	bank	post office	cash	checking		balance
14	11	1	1	carryover	*	1,000,000	5,000,000	30,000,000	20,000,000		56,000,000
15					1 *						
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88				total	*	1,000,000	5,000,000	30,000,000	20,000,000	0	56,000,000

code table for  
account title

Fig. 9(b)

91 ①-2

[illegible]

# Fig. 10

10	P	Q	R	S	T	U	W	X	Y	Z	A	AB	AD	AE	AF	AG	AH	AI
2	★ purchase																	
3	(2) purchase and sales management																	
4	★ sales																	
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10	P	Q	R	S	T	U	W	X	Y	Z	A	AB	AD	AE	AF	AG	AH	AI
2	★ purchase																	
3	(2) purchase and sales management																	
4	★ sales																	
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Fig. 11

1AI	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX
2	(3) merchandise management											
3	carryover				purchase		sales		balance(merchandise profit)		inventory on book	
4	quantity	amount			quantity	amount	quantity	amount	quantity	amount	(@)	amount
5		0	consumption tax	0		90,000		1,000,000		910,000		
6	20,000	10,000,000	notebook	1	2,000	1,000,000	0	0	22,000	-11,000,000	500	
7	20,000	4,000,000	ruler	2	4,000	800,000	0	0	24,000	-4,800,000	200	11,000,000
8	75,000	6,000,000	ball-point pen	3	0	0	50,000	5,000,000	25,000	-1,000,000	80	4,800,000
9	50,000	20,000,000	paper holder	4	0	0	30,000	15,000,000	20,000	-5,000,000	400	2,000,000
10				5	0	0	0	0			90	8,000,000
11				6	0	0	0	0			65	
12				7	0	0	0	0			3	
13				8	0	0	0	0			36	
14				9	0	0	0	0			15	
15				10	0	0	0	0			60	
16				11	0	0	0	0			21	
17				12	0	0	0	0			80	
18				13	0	0	0	0			30	
19				14	0	0	0	0			170	
20				15	0	0	0	0				
21				16	0	0	0	0				
22				17	0	0	0	0			30	
23				18	0	0	0	0			40	
24				19	0	0	0	0			50	
25				20	0	0	0	0			20	
26				21	0	0	0	0			40	
27				22	0	0	0	0				
28				23	0	0	0	0			1.6	
29				24	0	0	0	0			3	
30				25	0	0	0	0			3.6	
31				26	0	0	0	0			4.3	
32				27	0	0	0	0			4.6	
33				28	0	0	0	0			4.6	
34				29	0	0	0	0			4.95	
35				30	0	0	0	0			2.5	
36				31	0	0	0	0			4.5	
37				32	0	0	0	0				
38				33	0	0	0	0			4.4	
39				34	0	0	0	0			2.15	
40				35	0	0	0	0			1.1	
41				36	0	0	0	0			5.9	
42				37	0	0	0	0			4.7	
43				38	0	0	0	0			12	
44				39	0	0	0	0			1.2	
45				40	0	0	0	0			180	
46				41	0	0	0	0			180	
47				42	0	0	0	0			150	
48				43	0	0	0	0			600	
49				44	0	0	0	0			750	
50				45	0	0	0	0			750	
51				46	0	0	0	0			32	
52				47	0	0	0	0			31	
53				48	0	0	0	0			31	
54				49	0	0	0	0			1.7	
55				50	0	0	0	0			3	
56				51	0	0	0	0			6.5	
57				52	0	0	0	0			270	
58				53	0	0	0	0			300	
59				54	0	0	0	0			300	
60				55	0	0	0	0			15	
61				56	0	0	0	0			10	
62				57	0	0	0	0			10	
63				58	0	0	0	0			2.7	
64				59	0	0	0	0			4.8	
65				60	0	0	0	0			4.8	
66				61	0	0	0	0			60	
67				62	0	0	0	0			150	
68				63	0	0	0	0				
69				64	0	0	0	0				
70				65	0	0	0	0				
71				66	0	0	0	0				
72				67	0	0	0	0				
73				68	0	0	0	0				
74				69	0	0	0	0				
75				70	0	0	0	0				
76				71	0	0	0	0				
77				72	0	0	0	0				
78				73	0	0	0	0				
79				74	0	0	0	0				
80				75	0	0	0	0				
81				76	0	0	0	0				
82				77	0	0	0	0				
83				78	0	0	0	0				
84				79	0	0	0	0				
85				80	0	0	0	0				
86				81	0	0	0	0				
87												
88	165,000	40,000,000		total	6,000	1,890,000	80,000	21,000,000	91,000	-20,890,000		25,800,000

Fig. 12

BA	BB	BC	BE	BF	BH	BI	BL	BN	BO	BQ	BR	
2			(4)		customer management							
3	Ⓐ	supplier	Ⓐ	distributor	Ⓐ	distributor	Ⓐ	distributor	Ⓐ	distributor	Ⓐ	distributor
4	1	0	1	0	85	0	169	0	253	0	337	0
5	2	1050000	2	0	86	0	170	0	254	0	338	0
6	3	840000	3	0	87	0	171	0	255	0	339	0
7	4	0	4	0	88	0	172	0	256	0	340	0
8	5	0	5	5250000	89	0	173	0	257	0	341	0
9	6	0	6	0	90	0	174	0	258	0	342	0
10	7	0	7	15750000	91	0	175	0	259	0	343	0
11	8	0	8	0	92	0	176	0	260	0	344	0
12	9	0	9	0	93	0	177	0	261	0	345	0
13	10	0	10	0	94	0	178	0	262	0	346	0
14	11	0	11	0	95	0	179	0	263	0	347	0
15	12	0	12	0	96	0	180	0	264	0	348	0
16	13	0	13	0	97	0	181	0	265	0	349	0
17	14	0	14	0	98	0	182	0	266	0	350	0
18	15	0	15	0	99	0	183	0	267	0	351	0
19	16	0	16	0	100	0	184	0	268	0	352	0
20	17	0	17	0	101	0	185	0	269	0	353	0
21	18	0	18	0	102	0	186	0	270	0	354	0
22	19	0	19	0	103	0	187	0	271	0	355	0
23	20	0	20	0	104	0	188	0	272	0	356	0
24	21	0	21	0	105	0	189	0	273	0	357	0
25	22	0	22	0	106	0	190	0	274	0	358	0
26	23	0	23	0	107	0	191	0	275	0	359	0
27	24	0	24	0	108	0	192	0	276	0	360	0
28	25	0	25	0	109	0	193	0	277	0	361	0
29	26	0	26	0	110	0	194	0	278	0	362	0
30	27	0	27	0	111	0	195	0	279	0	363	0
31	28	0	28	0	112	0	196	0	280	0	364	0
32	29	0	29	0	113	0	197	0	281	0	365	0
33	30	0	30	0	114	0	198	0	282	0	366	0
34	31	0	31	0	115	0	199	0	283	0	367	0
35	32	0	32	0	116	0	200	0	284	0	368	0
36	33	0	33	0	117	0	201	0	285	0	369	0
37	34	0	34	0	118	0	202	0	286	0	370	0
38	35	0	35	0	119	0	203	0	287	0	371	0
39	36	0	36	0	120	0	204	0	288	0	372	0
40	37	0	37	0	121	0	205	0	289	0	373	0
41	38	0	38	0	122	0	206	0	290	0	374	0
42	39	0	39	0	123	0	207	0	291	0	375	0
43	40	0	40	0	124	0	208	0	292	0	376	0
44	41	0	41	0	125	0	209	0	293	0	377	0
45	42	0	42	0	126	0	210	0	294	0	378	0
46	43	0	43	0	127	0	211	0	295	0	379	0
47	44	0	44	0	128	0	212	0	296	0	380	0
48	45	0	45	0	129	0	213	0	297	0	381	0
49	46	0	46	0	130	0	214	0	298	0	382	0
50	47	0	47	0	131	0	215	0	299	0	383	0
51	48	0	48	0	132	0	216	0	300	0	384	0
52	49	0	49	0	133	0	217	0	301	0	385	0
53	50	0	50	0	134	0	218	0	302	0	386	0
54	51	0	51	0	135	0	219	0	303	0	387	0
55	52	0	52	0	136	0	220	0	304	0	388	0
56	53	0	53	0	137	0	221	0	305	0	389	0
57	54	0	54	0	138	0	222	0	306	0	390	0
58	55	0	55	0	139	0	223	0	307	0	391	0
59	56	0	56	0	140	0	224	0	308	0	392	0
60	57	0	57	0	141	0	225	0	309	0	393	0
61	58	0	58	0	142	0	226	0	310	0	394	0
62	59	0	59	0	143	0	227	0	311	0	395	0
63	60	0	60	0	144	0	228	0	312	0	396	0
64	61	0	61	0	145	0	229	0	313	0	397	0
65	62	0	62	0	146	0	230	0	314	0	398	0
66	63	0	63	0	147	0	231	0	315	0	399	0
67	64	0	64	0	148	0	232	0	316	0	400	0
68	65	0	65	0	149	0	233	0	317	0	401	0
69	66	0	66	0	150	0	234	0	318	0	402	0
70	67	0	67	0	151	0	235	0	319	0	403	0
71	68	0	68	0	152	0	236	0	320	0	404	0
72	69	0	69	0	153	0	237	0	321	0	405	0
73	70	0	70	0	154	0	238	0	322	0	406	0
74	71	0	71	0	155	0	239	0	323	0	407	0
75	72	0	72	0	156	0	240	0	324	0	408	0
76	73	0	73	0	157	0	241	0	325	0	409	0
77	74	0	74	0	158	0	242	0	326	0	410	0
78	75	0	75	0	159	0	243	0	327	0	411	0
79	76	0	76	0	160	0	244	0	328	0	412	0
80	77	0	77	0	161	0	245	0	329	0	413	0
81	78	0	78	0	162	0	246	0	330	0	414	0
82	79	0	79	0	163	0	247	0	331	0	415	0
83	80	0	80	0	164	0	248	0	332	0	416	0
84	81	0	81	0	165	0	249	0	333	0	417	0
85	82	0	82	0	166	0	250	0	334	0	418	0
86	83	0	83	0	167	0	251	0	335	0		
87	84	0	84	0	168	0	252	0	336	0		
88	total	1890000	①total	21000000	②total	0	③total	0	④total	0	⑤total	21000000

# Fig. 13

1BS	BT	BW	BZ	CA	CI	CL	CN	CP
2	balance management expense management				(5) bill management			
3					★			
4					★			
5	account receivable	5,000,000	interest	0	bill payable	issued	bill receivable	accepted
6					3,000,000		2,500,000	
7	account payable	-2,000,000	ion cost	0				
8								
9	debt	1,500,000	newspaper	0				
10	loan	-1,300,000	stationery	0				
11								
12	owner's credit	0	communicatio	0				
13								
14	deposit money	0	bill	0				
15								
16	bill receivable	0	insurance	0				
17								
18	bill payable	0	tax	0				
19								
20	advance	0	salary	0				
21								
22	capital subscription	0	welfare	0				
23								
24		0	business tri	-150,000				
25			entertainment					
26		0	expense	-200,000				
27								
28		0	car	0				
29								
30		0	oil	0				
31								
32		0	sundry	0				
33								
34		0	bad debt	0				
35								
36		0	discount	0				
37								
38		0		0				
39								
40				0				
41				0				
42				0				
43				0				
44				0				
45				0				
46				0				
47				0				
48				0				
49				0				
50	total balance	3,200,000	total expense	-350,000		3,000,000		2,500,000
51	last-term balance	56,000,000	today's balance	58,850,000				
52								
53					58,850,000 A+B+C+D			
54								
55								
56								
57								
58	bank	○	last term-end	6,000,000	A			
59	post office	○	1,000,000	3,000,000	B			
60	cash	○	5,000,000	28,350,000	C			
61	checking	○	30,000,000	21,500,000	D			
62			20,000,000					
63	account receivable	○	50,000,000	63,500,000				
64	account payable	○	20,000,000	16,890,000				
65	sales			21,000,000				
66	purchase			1,890,000				
67	inventory	○	40,000,000	25,800,000				
68								
69	expense			350,000				
70								
71	capital	○	148,000,000	148,000,000				
72	owner's credit			0				
73	debt	○	15,000,000	16,500,000				
74	loan	○	13,000,000	14,300,000				
75	advance	○		0				
76	bill receivable	○		2,500,000				
77	bill payable	○		3,000,000				
78	capital asset	○	24,000,000	24,000,000				
79	subscription	○		0				
80	investment	○		0				
81	deposit	○		0				
82	allowance	○						
83								
84								
85								
86								
87	bill receivable accepted			2,500,000				
88	bill payable issued			3,000,000				

data

notice

input numeral here according to No. 8 at the time of merging (be sure to delete at the beginning of)

# Fig. 14

ICQ	CR	CT	CV	CW	CX	CZ	DB	DD
2	⑥ trial balance				profit and loss statement			
3								
4								
5	6,000,000	bank					sales	21,000,000
6	3,000,000	postal transfer					purchase	
7	28,350,000	cash					initial	
8	21,500,000	checking					inventory	25,800,000
9	63,500,000	account receivable						
10		account payable		16,890,000			150,000	expense
11								
12			sales		21,000,000			
13			purchase		1,890,000			
14			initial		40,000,000			
15		merchandise profit		-20,890,000				
16	350,000	expense					0 carryover	allowance refund 0
17							0	depreciation
18		capital		148,000,000				
19	0	owner's credit						
20		debt		16,500,000				
21	14,300,000	loan						
22		advance		0				
23	2,500,000	bill receivable						
24		bill payable		3,000,000				
25	24,000,000	capital asset						
26	0	capital subscription						
27	0	investment						
28		deposit money		0				
29		allowance		0				
30								
31								
32	163,500,000	total		163,500,000				
33								
34								
35								
36								
37	interest		0					
38	transportation cost		0					
39	newspaper		0					
40	stationary		0					
41	communication		0					
42	telephone bill		0					
43	insurance		0					
44	tax		0					
45	salary		0					
46	welfare		0					
47	business trip		150,000		150,000			
48	entertainment expense		200,000	-200,000	0			
49	car		0		0			
50	oil		0		0			
51	sundry		0		0			
52	bad debt		0		0			
53	discount		0		0			
54								
55								
56	total		350,000		150,000			
57								
58	account payable		16,890,000		16,890,000			
59								
60								
61								
62	account receivable		63,500,000		63,500,000			
63								
64								
65								
66								
67								
68	owner's credit		0	200,000	200,000			
69								
70	debt		16,500,000		16,500,000			
71								
72	loan		14,300,000		14,300,000			
73								
74								
75	capital asset		24,000,000		24,000,000			
76								
77	deposit money		0		0			
78								
79	allowance/last term		0		0			
80								
81	allowance/this term				0			
82								
83	depreciation				0			
84								
85	capital		148,000,000		148,000,000			
86								
87								
88								
balance sheet								
	6,000,000	bank						
	3,000,000	postal transfer						
	28,350,000	cash						
	21,500,000	checking						
	63,500,000	account receivable						
		account payable		16,890,000				
	25,800,000	inventory						
		capital		148,000,000				
	200,000	owner's credit						
		debt		16,500,000				
	14,300,000	loan						
		advance		0				
	2,500,000	bill receivable						
		bill payable		3,000,000				
	24,000,000	capital asset						
	0	capital subscription						
	0	investment						
		deposit money		0				
		allowance		0				
	0 refund	allowance		carryover	0			
	-4,760,000	profit and loss						
	184,390,000	total						184,390,000
profit and loss disposition								
		capital		148,000,000				
	200,000	owner's credit						
		deposit money		0				
	-4,760,000	profit and loss						
		next term capital		152,560,000				

# Fig. 15

IDF	DG	DH	DI	DJ	DK	DL	DM	DN	DI	DP	DQ	DR
2												
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5												
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88												

⑦ income tax return on blue form (taxation office: form)

## profit and loss statement

title	settled amount	title	settled amount	title	settled amount
sales amount	21,000,000	depreciation	0	allowance for bad debt	0
initial inventory	40,000,000	employee benefits and welfare	0		
purchase	1,890,000	salary and wage	0		
total		interest discount	0		
closing inventory	25,800,000	land and house rents	0	total	0
deducted cost	16,090,000	bad debt	0	wage of family employee	40
balance	4,910,000	discount	0	allowance for bad debt	41
tax and public charge	0				
packing and transportation costs	0				
water line and newspaper	0				
traveling expenses	150,000			total	0
communication	0			income before deduction for blue return	46
ad and telephone	0	car	0	deduction for blue return	47
reception and company	200,000	oil	0		
property insurance	0	sundry	0	income	48
repair	0	total	350,000		4,560,000
consumable and stationary	0	balance	4,560,000		

## BALANCE SHEET

ASSET			Liabilities		
TITLE	BEGINNING OF TERM	END OF TERM	TITLE	BEGINNING OF TERM	END OF TERM
CASH	30,000,000	28,350,000	bill payable	0	3,000,000
CURRENT DEPOSIT	21,000,000	27,500,000	account payable	20,000,000	16,890,000
TIME DEPOSIT			loan	15,000,000	16,500,000
OTHER DEPOSIT	5,000,000	3,000,000	amount outstanding		
BILL RECEIVABLE	0	2,500,000	advance received	0	0
ACCOUNT RECEIVABLE	50,000,000	63,500,000	deposit received	0	0
STOCKS AND BONDS			capital increase		
INVENTORY ASSET	40,000,000	25,800,000			
ADVANCE PAYMENT					
LOAN	13,000,000	14,300,000			
- BUILDING					
- BUILDING FACILITY					
- MACHINERY					
- VEHICLE					
- TOOL AND INSTRUMENT FIXTURES					
- REAL ESTATE					
MARK - SUBTOTAL	24,000,000	24,000,000	bond special account		
CAPITAL SUBSCRIPTION	0	0	allowance for bad debt	0	0
INVESTMENT	0	0	carry-back		0
CAPITAL REDUCTION			carry-over		0
owner's credit	-----	200,000	owner's debit	-----	
total	183,000,000	189,150,000	capital invested	148,000,000	148,000,000
			income before deduction for blue return		4,760,000
			total	183,000,000	189,150,000

## calculation of next capital invested

	capital invested	148,000,000
200,000	owner's credit	
	owner's debit	0
	income before deduction for blue return	4,760,000
	capital reduction and increase	0
	next capital invested	152,560,000



